

**Maine Revised Statutes**  
**Title 18-A: PROBATE CODE**  
**Article :**

**§2-110. ADVANCEMENTS**

If a person dies intestate as to all his estate, property which he gave in his lifetime to an heir is treated as an advancement against the latter's share of the estate only if declared in a contemporaneous writing by the decedent or acknowledged in writing by the heir to be an advancement. For this purpose the property advanced is valued as of the time the heir came into possession or enjoyment of the property or as of the time of death of the decedent, whichever first occurs. If a contemporaneous writing by the decedent establishes the value of the property advanced, that value shall apply. If the recipient of the property fails to survive the decedent, the property is not taken into account in computing the intestate share to be received by the recipient's issue, unless the declaration or acknowledgment provides otherwise. [1979, c. 540, §1 (NEW) .]

**SECTION HISTORY**

1979, c. 540, §1 (NEW) .

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